

# Annual Reports

of the town of

## S H A R O N

New Hampshire

for the twelve months  
ending December 31

1958



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of the town of

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ending December 31

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1958

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## TOWN OFFICERS

Moderator, John Milton Street	Term expires 1959
Selectmen, Edward R. Elliott	Term expires 1959
Ralph H. Wales	Term expires 1960
Wallace B. Newton	Term expires 1961
Town Clerk, Rosilda S. Wilson	Term expires 1959
Treasurer, Pearl Y. Stevens	Term expires 1959
Collector of Taxes, Chester A. Hurd	Term expires 1959
Forest Fire Wardens, Chester A. Hurd, Appointed	
A. Lester Stevens, Appointed	
Robert A. Young, Appointed	
Wayne J. Lawlor, Appointed	
Philip A. Emmes, Appointed	
Andrew Lampi, Appointed	
Wallace B. Newton, Appointed	
Edward R. Elliott, Appointed	
Supervisor of Checklist, Wayne J. Lawlor	Term expires 1960
Emily A. Day	Term expires 1960
Elizabeth J. Hurd	Term expires 1960
Highway Agent, Harold A. Wilson	Term expires 1959
Trustee of Trust Funds, Wayne J. Lawlor	Term expires 1959

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## TOWN WARRANT

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**To the Inhabitants of the Town of Sharon, N. H., in the County of Hillsborough, in said State, qualified to vote in Town Affairs:**

You are hereby notified to meet at the Brick Schoolhouse in said Sharon on Tuesday, the tenth of March next, at 7:30 P. M., of the clock, to act upon the following subjects:

ARTICLE 1. To hear the reports of Agents, Auditors or Committees, and Officers heretofore chosen, and pass any vote relative thereto.

ARTICLE 2. To choose all necessary Town Officers for the year ensuing: specifically, Town Clerk, 1 year; Selectman for 3 years; Tax Collector, 1 year; Highway Agent, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

ARTICLE 3. To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services, or take any action relative thereto.

ARTICLE 4. To raise and appropriate the sum of \$500.00 for Town Officers' Expenses, or take any action relative thereto.

ARTICLE 5. To raise and appropriate the sum of \$60.00 for the care and general maintenance of the Brick Schoolhouse, or take any action relative thereto.

ARTICLE 6. To raise and appropriate the sum of \$300.00 for Fire Protection, or take any action relative thereto.

ARTICLE 7. To raise and appropriate the following sums of money for the purposes specified: Election and Registration Expenses \$50.00; State Audit of the Town's books and records \$60.00; Town Health Officer \$15.00; Insurance Protection \$160.00; Street Lighting \$75.00; Cemeteries \$100.00; Damages, including Dog Damages, and Legal Expenses \$25.00; Monadnock Region Association \$35.00, or take any action relative thereto.

ARTICLE 8. To see if the Town will vote to request the Trustee of Trust Funds to spend, from the income of the William Leroy Young Schoolhouse Fund, and under the supervision of the Selectmen, the sum of \$60.00 for the maintenance and improvement of the grounds of the Brick Schoolhouse, or take any action relative thereto.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to borrow a sum of money not to exceed \$2,000.00 in anticipation of taxes, or take any action relative thereto.

ARTICLE 10. To see if the Town will vote to close that section of the Mountain Road from a point just above Seymour's upper driveway to the Peterborough Town Line and install posts and removable bars at each end of the closed section; such closing would be with the understanding that trees, bushes and fallen limbs would be kept cleared from the road so that fire protection apparatus would be able to have access.

ARTICLE 11. To see if the Town will vote to close Drury Road and install posts and removable bars at end each of the Town of Sharon's section (about 300 yards) of the road; such closing would be with the understanding that trees, bushes and fallen limbs would be kept cleared from the road so that fire protection apparatus would be able to have access.

ARTICLE 12. To see if the Town will vote to close Clark Road and install posts and removable bars at each end; such closing would be with the understanding that trees, bushes and fallen limbs would be kept cleared from the road so that fire protection apparatus would be able to have access.

ARTICLE 13. To see if the Town will vote to adopt the proposed Zoning and Building Ordinance which has had two Public Hearings and which is unanimously recommended by the Sharon Planning Board.

ARTICLE 14. To choose five (5) members of the Board of Adjustment as provided for in the Zoning and Building Ordinance; one member to be chosen for a term of five (5) years, one for four (4) years, one for three (3) years, one for two (2) years and one for one (1) year.

ARTICLE 15. To raise and appropriate the sum of \$1,000.00 for summer maintenance of Town Roads, or to take any action relative thereto.

ARTICLE 16. To raise and appropriate the sum of \$1,000.00 for winter maintenance of Town roads, or take any action relative thereto.

ARTICLE 17. To raise and appropriate the sum of \$700.00 for oiling, using the so-called "mix-in-place" method, that section of Spring Mill Road extending from Beauvais's house to the junction with Spring Hill Road, or take any action relative thereto.

ARTICLE 18. To raise and appropriate the sum of \$300.00 for re-oiling and sanding those portions of the Town's present black-top roads, which are most in need of this repair work, or take any action relative thereto.

ARTICLE 19. To raise and appropriate the sum of \$1,440.39 to reduce the amount of the Town's original 5-year note of \$6,700.00 held by the First National Bank of Peterborough. (Present balance of this note is \$2,572.74).

ARTICLE 20. To see if the Town will transact any other business that way legally come before this meeting.

Given under our hands and seals this 23rd day of February in the year of our Lord nineteen hundred and fifty-nine.

EDWARD R. ELLIOTT  
WALLACE B. NEWTON  
RALPH H. WALES

Selectmen of Sharon

## BUDGET OF THE TOWN OF SHARON, N. H.

Estimates of Revenue and Expenditures for the Ensuing Year, January 1, 1959 to December 31, 1959. Compared with Estimated and Actual Revenue, Appropriations and Expenditures of the Previous Year 1958.

SOURCES OF REVENUE	Estimated Revenue Previous Year 1958	Actual Revenue Previous Year 1958	Estimated Revenue Ensuing Year 1959
<b>From State:</b>			
Interest and Dividends Tax	\$2,750 00	\$3,041 27	\$2,800 00
Savings Bank Tax	2 00	1 65	1 65
Reimbursement a/c State and Federal forest lands	7 28	9 28	9 28
Class V Highways	100 49	100 49	100 49
State's share of 5 yr. TRA	1,409 39	1,409 53	1,402 66
<b>From Local Sources Except Taxes:</b>			
Dog Licenses	65 00	72 00	65 00
Interest Rec'd on Taxes & Deposits		3 35	2 00
Return premium on W. C. Ins. Policy	15 00	16 18	16 00
Motor Vehicle Permit Fees	675 00	922 64	700 00
Temporary loan in anticipation of taxes		1,500 00	1,500 00
Property & Head Taxes Prev. Years	125 00	126 30	200 00
Poll Taxes, 1957		4 00	
Yield Taxes, 1957		54 00	
Cash Surplus	350 00	(1,145 89)	
<b>From Local Taxes Other Than     Property Taxes:</b>			
Poll Taxes—Regular at \$2.00	86 00	94 00	92 00
Yield Taxes	700 00	88 03	150 00
Head Taxes	280 00	290 00	290 00
<b>TOTAL REVENUES FROM ALL     SOURCES EXCEPT PROP. TAXES</b>	<b>\$6,565 16</b>	<b>\$7,732 72</b>	<b>\$7,329 08</b>
<b>Amt. to be raised by Prop Taxes</b>	<b>\$9,765 84</b>	<b>\$8,894 08</b>	
<b>TOTAL REVENUES</b>	<b>\$16,331 00</b>	<b>\$16,626 80</b>	

PURPOSES OF EXPENDITURES	Appropriations Previous Year 1958	Actual Expenditures Previous Year 1958	Estimated Expenditures Ensuing Year 1959
<b>Current Maintenance Expenses:</b>			
<b>GENERAL GOVERNMENT:</b>			
Town Officers' Salaries	\$750 00	\$750 00	\$730 00
Town Officers' Expenses	450 00	414 60	500 00
Election & Registration Expenses	155 00	100 00	50 00
State Audit	65 00	59 82	60 00
Expenses Town Hall	60 00	45 45	60 00
<b>PROTECTION OF PERSONS AND PROPERTY:</b>			
Fire Department	200 00	111 89	300 00
Insurance		115 83	160 00
<b>HEALTH:</b>			
Health Department	15 00	15 00	15 00
<b>HIGHWAYS AND BRIDGES:</b>			
Town Maintenance—Summer	1,000 00	988 27	1,000 00
Town Maintenance—Winter	1,000 00	1,394 69	1,000 00
Street Lighting	75 00	74 07	75 00
General Exp. of Highway Dept.	56 00		
Class F Highways	100 00	77 23	100 00
<b>PUBLIC SERVICE ENTERPRISES:</b>			
Cemeteries	100 00	99 00	100 00
<b>UNCLASSIFIED:</b>			
Damages, Legal Exp., & Dog Damages	25 00		25 00
Advertising & Regional As.	34 00	34 00	35 00
Discounts, Abatements & Refunds		41 00	
<b>INTEREST:</b>			
On Temporary Loans	35 00	12 81	20 00
On Long Term Notes & Bonds	110 00	97 43	75 00
<b>HIGHWAYS AND BRIDGES:</b>			
Town Construction—Oiling, Spring Mill Road	700 00	699 45	700 00
Reoiling & Sanding other Roads			300 00
<b>PAYMENT ON PRINCIPAL OF DEBT:</b>			
Repayment of Temporary Loan		1,500 00	1,500 00
Long Term Notes	1,340 00	1,447 26	1,440 39 <sup>a</sup>
Yield Taxes		93 56 <sup>b</sup>	25 00
Head Taxes	215 00	252 00 <sup>c</sup>	270 00
County Taxes	1,375 00	1,343 70	1,350 00
School Taxes	7,571 00	7,729 81	7,272 00

Total Expenditures \$15,431.00 \$17,496.87 \$17,162.39  
A—\$37.73 of this amount represents the increase in the Town's TRA share due to the State's increasing its share.

B-1957

C—\$45.00 for 1957 Head Taxes

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire

SUMMARY OF FINDINGS AND RECOMMENDATIONS  
January 21, 1959

Board of Selectmen  
Sharon, New Hampshire  
Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1958. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

**Comparative Balance Sheets, Dec. 31, 1957-Dec. 31, 1958:**

Comparative Balance Sheets as of Dec. 31, 1957 and Dec. 31, 1958, are presented on page 15. As indicated therein, the Net Debt decreased by \$867.28 in the year 1958.

**Analysis of Change in Financial Condition:**

An analysis of the change in financial condition of the Town during the year is made on page 16, with the factors which caused the change indicated therein. These were as follows:

DECREASE IN NET DEBT

Long Term Notes Paid	\$1,447 26
Net Budget Surplus	420 02
	\$1,867 28

INCREASE IN NET DEBT

Cash Surplus Used to Reduce 1958	
Tax Rate	1,000 00
Net Decrease	\$867 28

**Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1958, are presented on pages 14 and 15. As indicated by the budget summary (on page 15), a net unexpended balance of appropriations of \$158.34, plus a net revenue surplus of \$261.68, resulted in a net budget surplus of \$420.02.

**Summary of Receipts and Expenditures:** (Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1958, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1958, is indicated on page 19.

**AUDIT PROCEDURE**

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

**GENERAL COMMENTS****Current Surplus:**

The current surplus (excess of total assets over current liabilities) decreased from \$1,725.87 to \$1,145.89 in 1958, as shown herewith:

	Dec. 31, 1957	Dec. 31, 1958
Total Assets	\$3,451 64	\$2,586 84
Current Liabilities	1,725 77	1,440 95
Current Surplus	<hr/> \$1,725 87	\$1,145 89

**Conclusion:**

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER  
Director  
Division of Municipal Accounting  
State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING  
 STATE TAX COMMISSION  
 Concord, New Hampshire  
 January 21, 1959

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1958, and found them to be in good order. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1958, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,  
 HAROLD G. FOWLER  
 Director  
 Division of Municipal Accounting  
 State Tax Commission

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SUMMARY INVENTORY OF VALUATION, 1958

Land and Buildings (Exclusive of growing wood and timber)	\$337,655
Electric Plants	18,000
Cows—4	300
Steam Shovel—1	1,000
Gasoline Pumps and Tanks—3	100
<hr/>	
Total Gross valuation before exemptions allowed	357,055
Less Soldiers' exemptions—3	3,000
<hr/>	
Net Valuation on which Tax Rate is computed	\$354,440
Number of Veterans exempt from poll tax—15	
Number of aged persons exempt from poll tax—6	

EDWARD R. ELLIOTT  
 WALLACE B. NEWTON  
 RALPH H. WALES  
 Selectmen of Sharon  
 August 4, 1958

STATEMENT OF APPROPRIATIONS AND TAXES  
ASSESSED AND TAX RATE FOR THE TAX YEAR 1958

Appropriations:	
Town Officers' Salaries	\$750 00
Town Officers' Expenses	450 00
Election and Registration Expenses	155 00
State Tax Commission Audit	65 00
Town Hall Maintenance	60 00
Fire Department	200 00
Health Department	15 00
Town Roads Maintenance	2,000 00
Street Lighting	75 00
General Expenses Highway Dept.	56 00
Reconstruction-Spring Mill Rd.	700 00
Cemeteries	100 00
TRA—Town's Share	37 87
Damages, Legal Expenses, Dog Damages	25 00
Advertising & Regional Associations	34 00
Payments on Debt (Prin. & Int.)	1,554 39
County Tax	1,343 70
School Tax	7,571 00
 Total Town and School Appropriations	 \$15,191 96
 Less: Estimated Revenues and Credits:	
Interest and Dividends Tax	\$3,036 52
Savings Bank Tax	2 00
Reimbursement a/c State & Federal Lands	7 28
Revenue from Yield Tax Sources	101 50
Dog licenses	65 00
State's Share 5 yr. TRA	1,409 39
Motor Vehicle Permit Fees	675 00
Rebate on W. C. Insurance	15 00
Town's Share of Head Taxes	30 00
Cash Surplus	1,000 00
 Total Revenues and Credits	 \$6,341 69
Total Appropriations Less Total Revenues and Credits	\$8,850 27
Plus Overlay	319 39
Net Amount to be raised by Taxation	9,169 66
Less 48 Poll Taxes at \$2.00	96 00
Amount to be raised by Property Taxes	9,075 66
 Rate of taxation per \$100 of valuation for all purposes	 *2 56
 *\$9,075.66 ÷ \$354,440 = \$2.56	

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1958

	Liabilities Forwarded From 1957	Approp. 1958	Receipts & Reimburse- ments	Total Amount Available	Expenditures 1958	Balance Unexpended Overdrafts	Liabilities Forwarded To 1959
Town Officers' Salaries	\$750 00			\$750 00	\$750 00		
Town Officers' Expenses	450 00			450 00	414 60	35 40	
Tax Commission Audit	65 00			65 00	59 82	5 18	
Election & Registration	155 00			155 00	100 00	55 00	
Town Hall & Buildings Maintenance	60 00			60 00	45 45	14 55	
Fire Department	200 00			200 00	111 89	88 11	
Health Department	15 00			15 00	15 00		
Town Maintenance	2,000 00			2,000 00	2,382 96	382 96	
Street Lighting	75 00			75 00	74 07	93	
General Expense of Highway	56 00			56 00	56 00		
Town Road Aid	37 87			-37 87			
Spring Mill Road Reconstruction	700 00			700 00	699 45	55	
Cemeteries	100 00			100 00	99 00	1 00	
Damages & Legal, Including Dog Damage	25 00			25 00	25 00		
Advertising & Regional Associations	34 00			34 00	34 00		
Payment on Principal	1,409 39	+37 87		1,447 26	1,447 26		
Payment of Interest	145 00			145 00	110 24	34 76	
County Tax	1,343 70			1,343 70	1,343 70		
School Tax	7,571 00			8,982 81	7,729 81		
Discounts, Abatements & Refunds (Overlay)	319 39			319 39	2 00	317 39	
Class V Roads—Maintenance	100 49			100 49	77 23	23 26	
Temporary Loans	1,500 00			1,500 00	1,500 00		
Insurance					115 83		
<b>Totals</b>	<b>\$1,411 81</b>	<b>\$15,511 35</b>	<b>\$1,600 49</b>	<b>\$18,523 65</b>	<b>\$17,112 31</b>	<b>\$657 13</b>	<b>\$498 79</b>
						<b>115 83</b>	<b>\$1,253 00</b>

STATEMENT OF ESTIMATED AND ACTUAL REVENUES AND  
BUDGET SUMMARY FISCAL YEAR ENDED DECEMBER 31, 1958

Source	Revenues		Excess	Deficit
	Estimated	Actual		
Interest & Dividends Tax	\$3,036 52	\$3,041 27	\$4 75	
Savings Bank Tax	2 00	1 65		\$ 35
Reimbursement a/c State & Federal Lands	7 28	9 28	2 00	
Revenue from Yield Tax Sources	101 50	*101 50		
Dog Licenses	65 00	72 00	7 00	
Town Road Aid—State's Share 5 Years	1,409 39	1,409 53	14	
Motor Vehicle Permit Fees	675 00	922 64	247 64	
W. C. Insurance Premium Ref.	15 00	16 18	1 18	
Cash Surplus	1,000 00	1,000 00		
Head Tax Commissions	30 00	28 00		2 00
Interest on Taxes		3 35	3 35	
Taxes Committed Under Budgetary Requirements	2 03			2 03
<b>Totals</b>	<b>\$6,343 72</b>	<b>\$6,605 40</b>	<b>\$266 06</b>	<b>\$4 38</b>

BUDGET SUMMARY

Unexpended Balances of Appropriations	\$657 13	
Overdrafts of Appropriations	498 79	
Net Unexpended Balance of Approp.		\$158 34
Actual Revenues	\$6,605 40	
Estimated Revenues	6,343 72	
Net Revenue Surplus		\$261 68
Net Budget Surplus		\$420 02
(*) 1958 Yield Tax Assessment Revenue	\$73 36	
Reserve a/c Future Yield Tax Loss (B.S.)	28 14	
Total	\$101 50	

COMPARATIVE BALANCE SHEETS AS OF  
DECEMBER 31, 1957 AND DECEMBER 31, 1958

ASSETS	Dec. 31, '57	Dec. 31, '58
<b>CASH ON HAND:</b>		
Town Treasurer	\$3,204 27	\$2,334 20
Uncollected Taxes	242 37	237 64
Uncollected State Head Taxes (Contra)	5 00	15 00
 Total Assets	 \$3,451 64	 \$2,586 84
Net Debt	2,294 13	1,426 85
 Total Assets & Net Debt	 \$5,745 77	 \$4,013 69
 <b>LIABILITIES:</b>		
<b>ACCOUNTS OWED BY TOWN:</b>		
Yield Tax Deposit	\$35 00	
Tax Collector's Excess Remittance	6 00	\$2 02
	\$41 00	\$2 02
 <b>DUE STATE OF NEW HAMPSHIRE:</b>		
State Head Taxes, Uncollected (Contra)	\$5 00	\$15 00
State Head Taxes, Collected, Not Remitted	50 00	60 00
	\$55 00	\$75 00
2% Bond & Debt Tax, Uncoll.	\$9 00	
2% Bond & Debt Tax, collected Not Remitted	93 56	23 67
	\$102 56	\$23 67
Reserve a/c Future Yield Tax Loss	\$115 40	87 26
 <b>LONG TERM NOTE OUTSTANDING:</b>		
State Aid Construction TRA	4,020 00	2,572 74
School Dist. Tax, Balance	1,411 81	1,253 00
 Total Liabilities	 \$5,745 77	 \$4,013 69

**ANALYSIS OF CHANGE IN FINANCIAL CONDITION  
FISCAL YEAR ENDED DECEMBER 31, 1958**

Net Debt—Dec. 31, 1957	\$2,294 13
Net Debt—Dec. 31, 1958	1,426 85
Decrease in Net Debt	\$867 28

<b>ANALYSIS OF CHANGE FACTORS AFFECTING DECREASE IN NET DEBT:</b>	
Long Term Notes Paid	\$1,447 26
Net Budget Surplus	420 02
	\$1,867 28

FACTOR AFFECTING INCREASE IN NET DEBT:	
Surplus Used in Reduce 1958 Tax Rate	1,000 00

Net Decrease	\$867 28
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STATEMENT OF TOWN CLERK'S ACCOUNTS  
FISCAL YEAR ENDED DECEMBER 31, 1958

DEBITS:

MOTOR VEHICLE PERMITS ISSUED:

1957—No. 342471	\$ 50
1958—No. 342401—342474	922 14
	—————
	\$922 64

DOG LICENSES ISSUED:

24 Males at \$2.00	\$48 00
6 Females at \$5.00	30 00
	—————
	\$78 00
Less: 30 Fees at \$0.20	6 00
	—————
Total	72 00
	—————
	\$994 64

CREDITS:

REMITTANCES TO TREASURER:

A/c Motor Vehicle Permits Issued	\$922 64
A/c Dog Licenses Issued	72 00
	—————
	\$994 64

TAX COLLECTOR'S ACCOUNTS

LEVY OF 1958 — SUMMARY OF WARRANT  
FISCAL YEAR ENDED DECEMBER 31, 1958

DEBITS:

TAXES COMMITTED TO COLLECTOR:

Property Taxes	\$9,073 63
Poll Taxes	94 00
Yield Taxes	88 03
Interest Collected	41
	—————
	\$9,256 07

CREDITS:

REMITTANCES TO TREASURER:

A/c Property Taxes	\$8,894 08
A/c Poll Taxes	94 00
A/c Yield Taxes	88 03
A/c Interest	41
	—————
	\$9,076 52

## UNCOLLECTED TAXES, DEC. 31, 1958:

Property Taxes	\$179 57		
Poll Taxes	2 00		
	<hr/>		
		\$181 57	
	<hr/>		
		\$9,258 09	
LESS: EXCESS REMITTANCE, DEC. 31, 1958:			
A/c Property Taxes	2 02		
	<hr/>		
		\$9,256 07	

LEVIES OF PRIOR YEARS — SUMMARY OF  
WARRANTS FISCAL YEAR ENDED DEC. 31, 1958

	1957	Levies of: 1956	1955
<b>DEBITS:</b>			
UNCOLLECTED TAXES, DEC. 31, 1957:			
Property Taxes	\$126 30		
Poll Taxes	2 00	4 00	
Yield Taxes	54 00		56 07
Interest Collected	2 94		
	<hr/>		
	\$185 24	\$4 00	\$56 07

## CREDITS:

REMITTANCES TO TREASURER:			
A/c Property Taxes	\$126 30		
A/c Poll Taxes		\$4 00	
A/c Yield Taxes	54 00		
A/c Interest	2 94		
Abatements Allowed, Poll Tax	2 00		
Uncollected Taxes, Dec. 31, 1958		56 07	
	<hr/>		
	\$185 24	\$4 00	\$56 07

STATE HEAD TAXES—SUMMARY OF WARRANTS  
FISCAL YEAR ENDED DECEMBER 31, 1958

DEBITS:	Levy of 1958	Levy of 1957
Uncollected Taxes, Dec. 31, 1957		\$5 00
Taxes Committed to Collector	\$295 00	
Added Taxes	10 00	
	<hr/>	
	\$305 00	\$5 00

## CREDITS:

Remittances to Treasurer:	
A/c State Head Taxes	\$290 00

Taxes Abated	5 00
Uncollected Taxes, Dec. 31, 1958	15 00
	<hr/>
	\$305 00
	\$5 00

**SUMMARY OF TREASURER'S ACCOUNT AND PROOF  
OF BALANCE FISCAL YEAR ENDED DEC. 31, 1958**

Balance, Dec. 31, 1957	\$3,204 27
Receipts During Year	16,626 80
	<hr/>
Expenditures During Year	17,496 87
	<hr/>
Balance, Dec. 31, 1958	\$2,334 20

**PROOF OF BALANCE**

Balance in the First National Bank of Peterborough, as Per Statement of December 29, 1958	\$3,879 13
Less: Checks Outstanding	2,164 74
	<hr/>
	\$1,714 39
Add: Deposit of January 8, 1959	619 81
	<hr/>
Reconciled Balance, December 31, 1958	\$2,334 20

**CLASSIFIED STATEMENT OF RECEIPTS AND  
EXPENDITURES FISCAL YEAR ENDED DEC. 31, 1958**

**RECEIPTS:**

Current Revenues:

Local Taxes:

Current Year:

Property Taxes	\$8,894 08
Poll Taxes	94 00
Yield Taxes	88 03
State Head Taxes	290 00
	<hr/>
	\$9,366 11

Prior Years:

Property Taxes	\$126 30
Poll Taxes	4 00
Yield Taxes	54 00
	<hr/>
Interest on Taxes	\$184 30
	3 35
	<hr/>
	\$9,553 76

## STATE OF NEW HAMPSHIRE:

Interest & Dividends Tax	\$3,041 27
Reimbursement a/c State & Federal	
Forest Lands	9 28
Savings Bank Tax	1 65
Class V Highway Maintenance	100 49
Town Road Aid	1,409 53
	<hr/>
	\$4,562 22

## LOCAL SOURCES, EXCEPT TAXES:

Dog Licenses Issued	\$72 00
Registration of Motor Vehicles	922 64
	<hr/>
	\$994 64

Total Current Revenue

\$15,110 62

## RECEIPTS OTHER THAN CURRENT REVENUE:

Temporary Loans	\$1,500 00
Insurance Refund	16 18
	<hr/>
Total Receipts From All Sources	\$16,626 80
Balance, December 31, 1957	3,204 27
	<hr/>
Grand Total	\$19,831 07

## EXPENDITURES:

General Government:	
Town Officers' Salaries	\$750 00
Town Officers' Expenses	414 60
Election & Registration	100 00
State Tax Commission Audit	59 82
Town Hall & Other Town Buildings	45 45
	<hr/>
	\$1,369 87

## PROTECTION OF PERSONS &amp; PROPERTY:

Fire Department	\$111 89
Insurance	115 83
	<hr/>
	\$227 72

## HEALTH &amp; SANITATION:

Health Department	\$15 00
-------------------	---------

## HIGHWAY AND BRIDGES:

Town Maintenance:	
Summer	\$988 27
Winter	1,394 69
	<hr/>
	\$2,382 96

Street Lighting	74 07
Class V Roads—Improvements	77 23
	<hr/>
	\$2,534 26

PUBLIC SERVICE ENTERPRISES:

Cemeteries	\$99 00
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UNCLASSIFIED:

Advertising & Regional Associations	\$34 00
Tax Collector's 1957 Excess Remittance	6 00
Yield Tax Deposit	35 00
	<hr/>
	\$75 00

INTEREST:

On Temporary Loans	\$12 81
On Long Term Notes	97 43
	<hr/>
	\$110 24

NEW CONSTRUCTION & IMPROVEMENTS:

Highways & Bridges:

Town Construction	\$699 45
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INDEBTEDNESS:

On Temporary Loans	\$1,500 00
On Long Term Notes	1,447 26
	<hr/>
	\$2,947 26

PAYMENTS TO OTHER Gov. DIVS.:

State of New Hampshire:

1957 Head Taxes	\$45 00
1958 Head Taxes	207 00
	<hr/>
	\$252 00

2% Bond & Debt Tax—1957 Account

County Tax	\$93 56
	<hr/>
	\$1,343 70

SCHOOL DISTRICT TAX:

1957-58 Assessment	\$1,411 81
1958-59 Assessment	6,318 00
	<hr/>
	\$7,729 81
	<hr/>
	\$9,419 07
	<hr/>

Total Expenditures For All Purposes

Balance, December 31, 1958	\$17,496 87
	<hr/>
	2,334 20
	<hr/>
Grand Total	\$19,831 07

**HIGHWAY AGENT'S REPORT, 1958**  
**HAROLD A. WILSON, Agent**

**SUMMER MAINTENANCE:**

H. A. Wilson, truck	\$346 45
H. A. Wilson, highway agent	273 63
H. A. Wilson, gravel	7 75
H. A. Wilson, loader	23 50
Vernon Rose, labor	24 38
Waite Wilson, labor	7 50
H. A. Wilson, gas & oil	1 25
Town of Jaffrey, grader	7 50
Boutwell's Garage	13 00
Town of Temple, grader	216 00
R. C. Hazelton	56 00
Law & Ingham Trans. Co. Inc.	3 76
Monadnock Lumber Co.	6 00
Goodnow Bros.	1 55
 Total	 \$988 27

**SUMMARY OF WORK DONE ON SUMMER MAINTENANCE**

**Drury Road**—none.

**Greenleaf Road**—None.

**Clark Road**—None.

**South Road**—Dragged once and raked stones.

**Swamp Road**—Dragged once.

**McCoy Road**—From cemetery to Cross Road—cut some brush  
Graded, cleaned ditches, raked stones, dragged.

**Cross Road**—Graded and dragged, culverts cleaned.

**Spring Hill Road**—From Pereira Place to Jaffrey Line—  
Graded and dragged, raked stones, one culvert cleaned and  
two run off.

**Temple Road**—Cleaned one culvert.

**Mountain Road**—Graded, dragged, raked stones, new posts,  
cleaned culverts.

**Nashua Road**—From 123 to Temple line—Graded, raked  
stones, dragged, cleaned ditches and culverts.

**Spring Mill Road**—New culvert, graded, raked stones and  
dragged.

**WINTER MAINTENANCE**

H. A. Wilson, truck	\$790 20
H. A. Wilson, agent	53 75
H. A. Wilson, gas and oil	3 15
H. A. Wilson, loader	6 00
Allen Simmons, labor	95 43

Wayne Wilson, labor	25 00
David Johnson, labor	69 40
R. H. Wilson, truck	59 00
R. H. Wilson, labor	7 50
Philip Emmes, jeep	16 00
Mason Harris	24 75
United Auto Supply Co.	7 80
Boutwell's Garage	14 18
Dyar Sales	51 00
Hafeli Fuel & Ice Co.	17 10
H. P. Welch Co.	2 58
Hayes Motor Sales	8 00
Wirthmore Stores	125 85
Varnum Bros.	18 00
 Total	 \$1,394 69

## INSTALLING CULVERT ON NASHUA ROAD

## CLASS 5 ROADS-STATE AID:

H. A. Wilson, Agent	\$7 50
H. A. Wilson, truck	8 20
Loyd Dunning, back hoe	21 00
R. C. Hazelton	38 28
G. C. Faltin	2 25
 Total	 \$77 23

## SPECIAL TOWN APPROPRIATION

## RECONSTRUCTING PART OF SPRING MILL ROAD:

H. A. Wilson, agent	\$52 50
H. A. Wilson, truck	84 05
Arthur Worcester, truck	72 85
Bertel Pierce, truck	63 55
R. H. Wilson, truck	58 75
R. H. Wilson, operating town bulldozer	39 00
O. J. Bernier, loader	160 00
Town of Jaffrey, power grader	30 00
Jason Sawyer, gravel	109 90
R. H. Wilson, gravel	20 00
H. A. Wilson, gas & oil	1 40
Hafeli Fuel & Ice Co.	7 45
 Total	 \$699 45

STATEMENT OF TRUST FUND PRINCIPAL, INCOME AND INVESTMENT  
FISCAL YEAR ENDED DECEMBER 31, 1958

Name of Fund	Deposited in Peterborough Savings Bank	Amount of Principal	Balance Dec. 31, 1957	Earned Income During Year	Expended During Year	Total Balance Dec. 31, 1958	Principal and Income Dec. 31, 1958
Addie Royce—Cemetery	22123	\$100 00	\$8 96	\$4 38	\$4 00	\$9 34	\$10 34
George & Mary Royce Wilson—Cemetery	20887	50 00	3 96	2 16	1 00	5 12	55 12
David & Hannah Carlton Wilson—Cemetery	20659	50 00	3 37	2 14	1 25	4 26	54 26
Bacon Fund—Cemetery	16339	200 00	62 62	10 58	5 25	67 95	267 95
John B. Shedd—Cemetery	24043	150 00	37 65	7 56	4 00	41 21	191 21
Wirling Gregg—Cemetery	16902	100 00	19 78	4 82	2 00	22 60	122 60
Estate of Ellen A. Wilson—Cemetery	26016	200 00	26 36	9 12	3 00	32 48	232 48
William Leroy Young—School House	28284	2,000 00	60 19	82 02	92 11	50 10	2,050 10
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,850 00	<hr/>	\$222 89	\$122 78	\$112 61	\$233 06	\$3,083 06

# SCHOOL REPORT

ANNUAL REPORT OF THE SCHOOL DISTRICT OF  
SHARON, NEW HAMPSHIRE

For the School Year Ending June 30, 1958

## OFFICERS OF THE SCHOOL DISTRICT

## MODERATOR

J. Milton Street

**CLERK**

Violet M. Newton

## SCHOOL BOARD

Robert Young Term expires 1959

Violet M. Newton Term expires 1960

## TREASURER

Winifred H. Clark

## AUDITOR

J. Milton Street

SUPERINTENDENT OF SCHOOLS

Lewis F. Foote

## HELPING TEACHER

Ronald P. Scott

## NO SCHOOL SIGNAL

In case of emergency when it seems inadvisable to have schools in session on any day, the No-School Signal will be given by sounding the signal 22 on the fire-alarm system at 7:30 A. M., and by having it announced over radio station WBZ at the same time approximately.

When the No-School Signal is given it means that there will be no school in all grades all day.

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## CALENDAR

1959	
April 24	Schools close—Spring vacation
May 4	Schools reopen
June 11	Schools close (Unless time lost)—Summer vacation
Sept. 9	Schools open
Oct. 15-16	Schools closed—State Teachers' Convention
Nov. 26-27	Schools closed—Thanksgiving Recess
Dec. 22	Schools close—Christmas vacation
1960	
Jan. 4	Schools reopen
Feb. 19	Schools close—Winter vacation
Feb. 29	Schools reopen

REPORT OF DISTRICT CLERK  
March 11, 1958—7:00 P. M.

Meeting called to order at 7:03 P. M. by J. Milton Street, Moderator.

Reading of the Warrant was dispensed with by unanimous vote.

Action taken under:

Article 1: J. Milton Street elected Moderator for the ensuing year by unanimous vote.

Article 2: Violet M. Newton elected Clerk for the ensuing year by unanimous vote.

Article 3: Pearl Y. Stevens elected a Member of the School Board for the ensuing three years.

Article 4: Winifred Clark elected Treasurer for the ensuing year.

Article 5: Moved and seconded that the salaries of the district officers be as follows for the ensuing year: Chairman of the School Board, \$25.00; each other Member, \$15.00; Treasurer, \$12.00; Clerk, \$10.00; Moderator, \$2.00; and Auditor, \$15.00. Passed by unanimous vote.

Article 6: Reports of Auditor and Officers accepted as printed in the Annual Report of the School District.

Article 7: J. Milton Street unanimously elected Auditor for the ensuing year.

Article 8: Unanimously voted that the school district raise and appropriate \$6,753.00 for the support of schools, for the salaries of the school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Article 9: The district voted unanimously to raise and appropriate, in addition to the original appropriation for 1957-58, a sum of \$818.00 to be made available to the school district prior to July 1, 1958 in order to meet unanticipated tuition obligations.

Article 10: It was moved, seconded and unanimously voted that the School Board be authorized to enter into a contract with the Peterborough School District for the education of pupils in Grades 1-12 for terms not exceeding five years and at tuition rates equal to the appropriate state average cost per pupil of the current expenses of operation of all public schools in the State.

Meeting adjourned at 7:40 P. M.

S/VIOLET M. NEWTON  
District Clerk

## SCHOOL WARRANT

**To the Inhabitants of the School District in the Town of Sharon qualified to vote in district affairs:**

You are hereby notified to meet at the Brick Schoolhouse in said district on the 10th day of March, 1959, at 7:00 P. M. to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials, and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Given under our hands at said Sharon this 23rd day of February, 1959.

S/PEARL Y. STEVENS

S/ROBERT YOUNG

S/VIOLET M. NEWTON

School Board

## REPORT OF SCHOOL DISTRICT TREASURER

For the Fiscal Year July 1, 1957 to June 30, 1958

## SUMMARY

Cash on hand July 1, 1957 (Treasurer's bank balance)	\$71 19
Received from Selectmen	
Current appropriation	\$5,529 81
Received from State Treasurer State Funds	3 06
	_____
Total Receipts	\$5,532 87
Total Amount Available for Fiscal Year (Balance and Receipts)	5,604 06
	_____
Less School Board Orders Paid	\$5,586 08
	_____
Balance on hand June 30, 1958 (Treasurer's Bank Balance)	\$17 98

S/ WINIFRED H. CLARK

June 26, 1958 District Treasurer

## AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Sharon of which the above is a true summary for the fiscal year ending June 30, 1958 and find them correct in all respects.

S/ JOHN MILTON STREET

June 26, 1958 Auditor

## SCHOOL BOARD'S FINANCIAL REPORT AND BUDGETS

	Expenditures 1957-58	Budget 1958-59	Revised Budget 1958-59	Budget 1959-60
<b>ADMINISTRATION:</b>				
1. Sal. of District Officers	\$94 00	\$94 00	\$94 00	\$94 00
2. Salary of Superintendent	38 50	53 00	53 00	53 00
3. Tax for State Wide Super.	30 00	24 00	24 00	34 00
4. Sal. of Other Adm. Personnel	42 00	46 00	46 00	47 00
5. Supplies & Expenses	31 56	37 00	37 00	39 00
<b>INSTRUCTION:</b>				
6. Salary of Helping Teacher	24 50	31 00	31 00	30 00
<b>AUXILIARY ACTIVITIES:</b>				
16. Transportation	1,600 00	1,600 00	1,600 00	2,000 00
17. Tuition	3,711 00	4,851 00	4,645 00	5,158 00
<b>FIXED CHARGES:</b>				
19. Retirement	5 32	7 00	7 00	7 00
20. Ins., Treas. Bonds & Exp.	9 20	10 00	10 00	10 00
Net Expenditures	\$5,586 08	\$6,753 00	\$6,547 00	\$7,472 00
Cash on hand June 30	17 98			
		\$5,604 06		
<b>INCOME</b>				
Cash on hand, July 1	\$71 19	-----	\$17 98	\$200 00
Other Non-Tax Income	3 06	-----		
Assessment—Current Year	3,039 81	6,753 00	6,753 00	7,272 00
Assessment—Deficiency '56-'57	818 00	-----	-----	-----
	1,672 00	-----	-----	-----
	\$5,604 06	\$6,753 00	\$6,770 98	\$7,472 00
<b>SUPERINTENDENT'S TOTAL SALARY 1957-58</b>				
Peterborough	\$2,293 50	Peterborough	\$1,459 50	
Jaffrey	1,881 00	Jaffrey	1,197 00	
Dublin	456 50	Dublin	290 50	
Hancock	352 00	Hancock	224 00	
Rindge	478 50	Rindge	304 50	
Sharon	38 50	Sharon	24 50	
State's Share	2,500 00	State's Share	2,500 00	
	\$8,000 00		\$6,000 00	

## BALANCE SHEET JUNE 30, 1958

## ASSETS:

Cash on Hand June 30, 1958 (Including Building Fund)	\$17 98
Total Assets	<u>\$17 98</u>
Grand Total	\$17 98
LIABILITIES	
Account Owed by District	\$
Surplus (Excess of Assets over liabilities)	<u>\$17 98</u>
Grand Total	\$17 98

## CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 71 of the Revised Statutes Annotated, and upon forms prescribed by the State Tax Commission.

S/L. B. BADGER  
Superintendent  
June 26, 1958

S/PEARL Y. STEVENS  
S/VIOLET M. NEWTON  
School Board

NOTIFICATION OF SCHOOL ASSESSMENT, 1958  
EXPENDITURES (1958-59)

Current Expenditures	\$6,753 00
Deficit Appropriation	<u>818 00</u>
Total Appropriation	\$7,571 00
RECEIPTS (1958-59)	
Assessment required to meet School District Appropriation	<u>7,571 00</u>
Total Appropriation	\$7,571 00

## CERTIFICATES

## TO THE BOARD OF SELECTMEN:

I certify that the above is a correct statement of the obligations authorized, and the amounts to be assessed to meet statutory requirements and appropriations made at the annual meeting of the Sharon school district held March 11, 1958.

S/VIOLET M. NEWTON  
June 9, 1958  
Clerk of the School District

## TO THE STATE DEPARTMENT OF EDUCATION:

I certify that the above is a correct statement of the financial proceedings of the district for the school year 1958-59, and that copies of this statement have been filed with the chairman of the board of selectmen and entered in the records of the school board in accordance with N. H. Revised Statutes Annotated, Chapter 197, Section 20.

June 7, 1958

S/PEARL Y. STEVENS  
Chairman of the School Board

## CHILDREN IN SCHOOL

The Sharon School District is responsible for tuition for five secondary and eleven elementary school pupils currently enrolled in the Peterborough Consolidated School as follows:

Grade 1. David Emmes and Sharon Marion.  
 Grade 3. Arthur Guptill, Janet Newton and Jane Stevens.  
 Grade 5. Linda Bowman.  
 Grade 6. Roger Newton.  
 Grade 7. Joyce Guptill, Raymond LeClair and Robert Young  
 Grade 8. Joel Newton.  
 Grade 9. Jennie Guptill, Alberta Stevens and Wayne Stevens.  
 Grade 10. Kenneth Garabrant.  
 Grade 11. Ronald Bowman.

## SCHOOL CENSUS AS OF SEPTEMBER 1, 1958

Ages as of Sept. 1, 1958

Less than	1 year	
1		1
2		2
3		4
4		2
5		3
6		2
7		2
8		1
9		2
10		0
11		1
12		3
13		3
14		1
15		2
16		0
17		0
Through 18		1
Total		31

**VITAL STATISTICS****BIRTHS**

Berent Roosevelt Johnson to Joan Keith and David Allan MacPherson Johnson at Peterborough, N. H., February 7, 1958.

Diane Marie Guptill to Patricia Ann LaFleur and Charles Walter Guptill, III, at Peterborough, N. H., December 14, 1958.

**MARRIAGES**

George F. Fish to Lillian M. Guptill at Jaffrey, N. H., January 31, 1958.

Kenneth R. Wilkens to Patricia Muriel Mitcham at St. James Church, Keene, N. H., December 23, 1958.









